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Docket No.: 043890-0713

OCT 18 2007

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

: Response Under 37 CFR 1.116 - Expedited Procedure
Customer Number: 53080

Takehiko TANABU, et al.

Confirmation Number: 3296

Application No.: 10/518,904

Group Art Unit: 2615

Filed: December 23, 2004

Examiner: Joseph Saunders, Jr.

For: LOUDSPEAKER

Mail Stop AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached: Notice of Appeal

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	Fee
Total Claims	4	20	0	\$50.00 =	\$0.00
Independent Claims	4	4	0	\$210.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
Notice of Appeal					\$510.00
Total of Above Calculations					\$510.00

Please charge my Deposit Account No. 500417 in the amount of \$510.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

CERTIFICATION OF FACSIMILE TRANSMISSION

I HEREBY CERTIFY THAT THIS PAPER IS BEING
FACSIMILE TRANSMITTED TO THE PATENT AND
TRADEMARK OFFICE ON THE DATE SHOWN BELOW

Kim Pollard

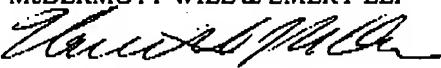
TYPE OR PRINT NAME OF PERSON SIGNING CERTIFICATION
Kim Pollard 10/18/07

SIGNATURE DATE

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 Date: October 18, 2007

Respectfully submitted,

McDERMOTT WILL & EMERY LLP


 Michael E. Fogarty
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Rog No 53,509

Please recognize our Customer No. 53080 as our
correspondence address.